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IN THE SPECIFICATION:

Please amend the specification as follows.

[0022] FIG. 2 is a plain view showing a spare underground cell for an inverter of the present invention. The ~~spare underground cell is removed~~ interconnect patterns and contacts are removed from the spare cells. Therefore, the spare underground cell for the inverter 40 includes the gate electrode 12, the P type diffusion area 14, the N type diffusion area 16, the Vdd supply conductive pattern 18 and the Vss supply conductive pattern 20. In the present embodiment, the spare underground cell for the inverter is disclosed. However, the other spare underground cells can be used for the present invention. For example, a spare underground cell for a transistor, a spare underground cell for a NAND gate, and a spare underground cell for a NOR gate could be applicable for the present invention.